

Hall of Records
Commission

QUEST FOR RECORDS RETENTION SCHEDULE

To be Submitted to the Records Management Division
Hall of Records Commission

SCHEDULE

NO.

C-203

PAGE

NO.

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1. Requesting Agency - **MONTGOMERY COUNTY**
DEPARTMENT OF FINANCE

2. Division or Bureau of Requesting Agency
DIVISION OF REVENUE AND DISBURSEMENTS

3. Authorization Requested (Check only one of the squares below).

☐ **A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

☒ **B** Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

☐ **C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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1. **TAX COLLECTION DOCKET**

Dates: 1873 --

Size: 12" x 15"

Quantity: 80 linear feet in office, 1400 volumes in storage

Annual Accumulation: 18 linear feet

File Arrangement: District, subdivision, then alphabetical

Audit: Periodic internal audit, annual external audit

Tax Collection Dockets for real and personal property and for corporations are prepared each year from IBM property cards and maintained in post-binders. When tax bills are paid, the date of payment is stamped on the appropriate entry in the tax docket which becomes the official record of tax receipts.

Superseded by schedule C-227
RECOMMENDATION: RETAIN PERMANENTLY.

2. **SPECIAL IMPROVEMENT ASSESSMENT DOCKET**

Dates: 1930 --

Size: 9" x 12"; 70 volumes

Quantity: 7 linear feet

Annual Accumulation: Negligible

File Arrangement: District, subdivision, lot and block

Audit: Periodic internal audit, annual external audit

This form is prepared at the time special assessments for street improvements are levied and provides space for recording payments for ten years on the old forms and on recent forms for twenty years. The dockets are maintained in post binders and are kept in active

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HALL OF RECORDS COMMISSION**

7. Agency, Division or Bureau Representative

Margaret C. Jones
Signature

Chief, Revenue & Tax.
Title

Aug 22, 1961
Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

8/13/61
Date

Morris S. Oud
Archivist

SEP 19 1961

Date

Richard H. Hurd
Secretary

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.	
2.	<p><u>SPECIAL IMPROVEMENT ASSESSMENT DOCKET (Continued)</u></p> <p>status until the assessment is fully paid, then they are retired to storage.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p>		
3.	<p><u>TAX CERTIFICATION</u></p> <p>Dates: 1958 -- Size: 8" x 14" Quantity: 3 file drawers Annual Accumulation: 1 file drawer File Arrangement: By district and subdivision Audit: Periodic internal audit</p> <p>This unnumbered form is prepared in duplicate on application for certification of payment or non-payment of ordinary taxes on property. The form provides space for certification for ten years on both full and partial levies. This certification does not include town or city taxes. A fee is charged for certification and a tax certification bill is then issued (Item 4). The original is given to the person applying for certification and the copy is retained by the Division of Revenue and Disbursements.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.</p>		
4.	<p><u>TAX CERTIFICATION BILL</u></p> <p>Dates: 1958 -- Size: 6" x 9" Quantity: 1 file drawer Annual Accumulation: 8 linear inches File Arrangement: By date paid Audit: Periodic internal audit, annual external audit</p> <p>This is a pre-numbered form used for billing of fees charged by the County in certifying payment or non-payment of taxes on real property. This form is prepared in triplicate and is distributed as follows: Original (white) to Payor; 1st copy (blue) is retained by the Division of Revenue and Disbursements as a cross-reference index; 2nd copy (yellow) retained by the Division of Revenue and Disbursements for audit purposes. The recommendation below applies only to the 2nd copy (yellow). The 1st copy (blue) is considered non-record within the meaning of the statute governing non-record material (Annotated Code of Maryland, 1957 Edition, Art. 41, Sec. 179) and may be destroyed as soon as it ceases to have further value to the administration of the office.</p> <p>RECOMMENDATION: RETAIN YELLOW COPY FOR THREE YEARS OR UNTIL ADDED, WHICHEVER IS LATER, AND THEN DESTROY.</p>	<p>APPROVED HALL OF RECORDS COMMISSION</p> <table border="1"><tr><td data-bbox="1285 2027 1557 2027">APPROVED BY PUBLIC WORKS SEP 19 1961 <i>Andrew Heacock, Jr.</i> SECRETARY</td></tr></table>	APPROVED BY PUBLIC WORKS SEP 19 1961 <i>Andrew Heacock, Jr.</i> SECRETARY
APPROVED BY PUBLIC WORKS SEP 19 1961 <i>Andrew Heacock, Jr.</i> SECRETARY			

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
5.	<p><u>TAX SALE RECEIPT</u></p> <p>Dates: 1958 -- Size: 7" x 11" Quantity: 1 linear foot Annual Accumulation: 3 linear inches File Arrangement: District, subdivision, then alphabetical Audit: Periodic internal audit, annual external audit</p> <p>This is an unnumbered form prepared in original only at the end of each tax payment period for delinquent accounts. Information on this form includes name, description of property, delinquent tax, interest and other charges. It is used as a basis for preparing the Tax Sale Docket (Item 6). The forms are maintained in loose-leaf binders and are used at the tax sales to record sale data. They are receipted on the cash register to record payment of delinquent taxes by purchaser.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS AFTER PREPARATION OF TAX SALE DOCKET AND THEN DESTROY.</p>	<p>APPROVED HALL OF RECORDS COMMISSION</p>
6.	<p><u>TAX SALE DOCKET</u></p> <p>1922 -- Dates: 1933 -- Size: 13" x 15" 6 VOLUMES Annual Accumulation: Negligible File Arrangement: By tax year, then district, subdivision, and alphabetical by name Audit: Periodic internal audit</p> <p>This is a two-sided unnumbered form used to record the complete history of tax delinquency transactions. It is ruled for eight years' entries. Information listed on the Docket is obtained from the Tax Sale Receipts. Delinquent tax properties are listed in this docket annually and tax sales are held at the close of the tax year on such property. Owners may redeem property sold within one year and a day following sale; if not redeemed, purchaser must foreclose on property within twelve months following this period. The dockets are maintained in post-binders.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p>	
7.	<p><u>CHECK REGISTER</u></p> <p>Dates: 1958 -- Size: 14" x 17" Quantity: 3 linear feet Annual Accumulation: 1 linear foot File Arrangement: Chronological Audit: Periodic internal audit, annual external audit</p> <p>The Check Register is prepared daily in duplicate. The original of this form is the Voucher Register, the duplicate is the Check</p>	

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7. CHECK REGISTER (Continued)

Register. The Voucher Register is retained permanently by the Division of Accounts. The recommendation for this item applies only to the duplicate copy or Check Register. The Check Register indicates the bank from which the funds are withdrawn, the total drawn on each bank daily, the voucher number, amount, to whom paid, purpose, check number, and budget account number. The Register is used in preparing the Daily Summary Cash Balance Ledger (Item 10) and in making monthly bank reconciliations of canceled checks and bank accounts. The Register is necessary for audit.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

8. BANK DEPOSIT SLIPS

Dates: 1958 --
Size: 3" x 6"
Quantity: 9 linear feet
Annual Accumulation: 3 linear feet
File Arrangement: Chronological
Audit: Periodic internal audit, annual external audit

This is a bank form issued by the bank for funds deposited. They are necessary for audit.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

9. CANCELED CHECKS

Dates: 1956 --
Quantity: 75 linear feet
Annual Accumulation: 18 linear feet
File Arrangement: Monthly, then by bank and numerically by check number
Audit: Periodic internal audit, annual external audit.

This file contains the canceled vendor and payroll checks returned by banks after payment has been made. The checks are filed by bank and then by numerical order. The bank statements are also filed with the checks. At the present time, the County draws checks on fourteen different banks. The statute of limitation for civil court action on this type of record is three years; however, it is felt that the checks have administrative value for a period of five years. The checks are used in auditing.

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

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HALL OF RECORDS COMMISSION

APPROVED BY BOARD OF PUBLIC WORKS SEP 19 1961 <i>Andrew Steubert, Jr.</i> SECRETARY

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
10.	<p><u>DAILY SUMMARY CASH BALANCE LEDGER</u></p> <p>Dates: 1958 -- Size: 15" x 21" Quantity: 6 linear inches Annual Accumulation: Negligible File Arrangement: Chronological Audit: Periodic internal audit, annual external audit</p> <p>This unnumbered form is used to summarize all daily cash transactions. The cash receipts are listed by type and by bank. The ledger sheet is prepared from a breakdown of cash receipts made at time deposit is prepared; and from the Check Register. The ledger is used in making monthly bank reconciliations and is necessary for audit.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.</p>	<p>APPROVED HALL OF RECORDS COMMISSION</p>
11.	<p><u>MISCELLANEOUS RECEIPTS</u></p> <p>Dates: 1958 -- Size: 4' x 8' Quantity: 12 linear feet Annual Accumulation: 4 linear feet File Arrangement: Chronological Audit: Periodic internal audit, annual external audit</p> <p>This is a pre-numbered form prepared in triplicate for all payments received for purposes other than tax collections. In the instance of payments received by the Department of Inspection and Licenses, Clerk of Court, and Sheriff, the form is issued by the Division of Revenue and Disbursements summarizing the daily receipts of the particular office. This form, which is the official receipt, is distributed as follows: original to payor; 1st copy (blue), retained by Division of Revenue and Disbursements; 2nd copy (yellow), is filed in the Office of the Division of Accounts. The blue copy is used in auditing and is the subject of this recommendation.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.</p>	
12.	<p><u>BOND AND INTEREST COUPONS</u></p> <p>Dates: 1929 -- Quantity: 90 cubic feet Annual Accumulation: 20 cubic feet File Arrangement: By bond issue Audit: Periodic internal audit, annual external audit</p> <p>When bonds are issued, the Division of Revenue and Disbursements records the amount and name of the bank through which they are issued. Cash deposits are made by the County in the various banks authorized</p>	

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
12.	<u>BOND AND INTEREST COUPONS (Continued)</u> to redeem interest coupons. When interest is paid, coupons are used for tabulating the Bond and Interest Ledger. (Item 13). RECOMMENDATION: RETAIN FOR THREE YEARS AFTER PAYMENT OF ALL INTEREST COUPONS AND REDEMPTION OF BONDS AND THEN DESTROY.	
13.	<u>BOND AND INTEREST LEDGER</u> Dates: 1929 -- Size: 9" x 13", 7 volumes Quantity: 2 linear feet Annual Accumulation: Negligible File Arrangement: By year Audit: Periodic internal audit, annual external audit Bond and Interest Ledger sheets are a permanent record of the history of all bond issues, payments of interest and bond redemptions. Bond issues and interest coupon payments are recorded in the ledger which also shows the number of interest coupons outstanding and those paid. RECOMMENDATION: RETAIN PERMANENTLY.	
14.	<u>WEEKLY REPORT OF LICENSE TAGS SOLD</u> Dates: 1958 -- Size: 11" x 14" Quantity: 15 linear inches Annual Accumulation: 5 linear inches File Arrangement: Chronological Audit: Audited at State Department of Motor Vehicles The Division of Revenue and Disbursements sells State of Maryland license plates over the counter. A weekly report is prepared for the State Department of Motor Vehicles listing tag numbers sold, and fees and insurance collected. An original and one copy are forwarded to Baltimore, together with the proper remittance. The pink copy is retained in the Division. RECOMMENDATION: RETAIN THREE YEARS AND THEN DESTROY.	
15.	<u>LICENSE APPLICATION RECEIPTS</u> Dates: 1960 -- Size: 4" x 10" Quantity: 2 file drawers Annual Accumulation: 1 file drawer File Arrangement: By month, then by application number This is a pre-numbered form issued in triplicate by the Department of Inspection and Licenses. The function of the form is described	<div style="border: 1px solid black; padding: 5px; text-align: center;">APPROVED BY BOARD OF PUBLIC WORKS SEP 19 1961 <i>Andrew H. Harkins</i> SECRETARY</div>

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
15.	<p><u>LICENSE APPLICATION RECEIPTS (Continued)</u></p> <p>in the retention schedule for that department. The yellow copy of the form, which is retained by the Department of Inspection and Licenses, is the official record copy used for audit. This recommendation pertains only to the blue copy, which is retained by Revenue and Disbursements, after collection of the applicant's fee. This copy is used for preparation of the daily summary of receipts (Miscellaneous Receipts, Item 11), and is non-record within the meaning of the statute governing non-record material (Annotated Code of Maryland, 1957 Edition, Article 41, Sec. 179) and may be destroyed as soon as it ceases to have administrative value to the office.</p>	
16.	<p><u>DELINQUENT TAX LISTS</u></p> <p>Dates: 1934 -- Size: 14" x 18" x 2" Quantity: 10 volumes</p> <p>Delinquent Tax Lists are prepared annually from the Tax Collection Docket, (Item 1). They are arranged by district, giving subdivision or area name, the name of the taxpayer, a brief description of the property, the amount of the assessment and taxes, interest and cost of advertising, and the total charge, with notation of payment when made. As soon as a new list is prepared the old one has no further value.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.</p>	
17.	<p><u>CORRESPONDENCE</u></p> <p>Dates: 1958 -- Size: Letter size Quantity: 3 file drawers Annual Accumulation: 1 file drawer File Arrangement: Alphabetically by name of correspondent</p> <p>The material in this file consists of correspondence with individuals and mortgage loan companies relative to tax collections on real property.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.</p>	

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SECRETARY

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18. DAILY TAX RECEIPTS REGISTER

Dates: 1960 - -
Quantity: 1 file drawer
Annual Accumulation: $\frac{1}{2}$ file drawer
File Arrangement: Chronological
Audit: Annual external audit, periodic internal audit

The IBM Section prepares a daily listing of all taxes paid from the receipted tax bills. The listing is made in duplicate and is broken down by type of tax (personal, corporate or real property). It also indicates the State and County division and gives the total tax due.

The Division of Revenue and Disbursements receives the official record copy of this report which it uses to post the Tax Collection Dockets (see schedule C-10, Item 1). The internal audit staff uses the other copy to prepare a recapitulation of the Register for the State.

RECOMMENDATION: RETAIN BOTH COPIES FOR THREE YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET, AND THEN DESTROY.

APPROVED BY
BOARD OF PUBLIC WORKS

SEP 19 1961

Andrew Steubert, Jr.
SECRETARY